

Cressanda

CRESSANDA/BSE/2025-26

August 12, 2025

Online filing at: www.listing.bseindia.com

To
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai (M.H.) 400001

BSE Scrip Id: CRSL BSE Scrip Code: 512379

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 and 33 of SEBI (LODR) Regulations, 2015

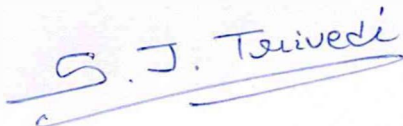
The Board of Directors of the Company at its Meeting held today i.e., 12th August 2025, has inter alia, considered and approved:

1. The Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2025.
2. Changing the Registered Office for further development in Mumbai
3. Fixing the Date 30th September 2025 for the AGM of the Company.
4. Other Routine Matters.

The meeting of the Board of Directors commenced at 9:00 P.M. and concluded at 11:00 P.M.

You are requested to take the above cited information in your records.

Thanking You
For **CRESSANDA RAILWAY SOLUTIONS LIMITED**
(Formerly known as *Cressanda Solutions Limited*)





SUNILKUMAR TRIVEDI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS 55181

Enclosed: a/a

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as *Cressanda Solutions Limited*)

CIN: L73100MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207, Nariman Point, Mumbai, Maharashtra – 400021, India

Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, opposite to Minto Park, Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676; Website: www.cressanda.com



Independent Auditor's Review Report on unaudited Standalone financial results for the quarter and year to date financial results of Cressanda Railway Solutions Limited (Formerly known as Cressanda Solutions Ltd) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Cressanda Railway Solutions Limited (Formerly known as Cressanda Solutions Ltd)

1. We have reviewed the accompanying Statement of Audited financial results of Cressanda Railway Solutions Limited (Formerly known as Cressanda Solutions Ltd) for the year ended 30th June 2025 ("the Statement") being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
2. This Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Audit Qualifications

- a) **No proper documents, supporting and evidence for the non-current financial asset's loans and advances to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.**
- b) **No proper documents, supporting and evidence for the current financial asset's loans and advances to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.**
- c) **Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final input and still pending and we are unable to identify the impact on the financial statements.**
- d) **Some of the trade payables, trade receivables, other financial liabilities, are subject to confirmation and its relevant impact, if any, on the statement of profit & loss account and balance sheet are unascertainable.**
- e) **We highlighted a material concern regarding the non-payment of certain statutory dues by the company. As of 31.03.2025, payment for tax Deducted at source (TDS) and Tax Collated at Source (TCS) of Rs. 25.76 Lacs remain outstanding, creating a significant financial obligation. This non-compliance with statutory obligations may have legal and financial repercussions. While management has provided assurances of imminent resolution, the uncertainty surrounding the timing and completeness of these payments poses a risk to the financial statements**



3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards, i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, of that it contains any material misstatement.

H Rajen & Co
Chartered Accountants
FRN : 108351



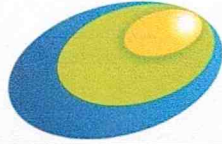

CA Rajendra Desai

Partner

Membership No.

Date: 14.08.2025

Place: Mumbai



Cressanda

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN.:L51900MH1985PLC037036

Regd. Off.:- 312A, Embassy Centre, Nariman Point, Mumbai, Maharashtra, 400021
Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- cressanda123@gmail.com
Statement of Un audited Standalone Financial Result for the quarter ended 30 June , 2025
(Rupees in Lacs Except EPS)

S.No	Particulars	3 Months	Preceding 3 months ended	Corresponding 3 months ended in Previous Year	Previous Year
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
	INCOME				
I	Revenue from Operations	356.75	1,081.86	604.33	2045.55491
II	Other Income	108.31	108.21	118.86	448.23
III	Total Revenue	465.06	1,190.07	723.19	2,493.78
IV	Expenses				
	a) Cost of material consumed				
	b)Purchase of Services				6.20
	c) Change in Inventories of finished goods work in progress	1.32			
	d) Finance Cost	1.57	1.57	1.98	7.17
	e) Employee Benefit Expenses	38.54	43.53	38.81	177.56
	f) Depreciation	9.35	9.35	9.17	37.37
	h)Licensee Fees	393.26		389.50	
	i) Other Expenses	65.17	777.26	117.93	2,236.72
	Total of Expenses	509.22	831.71	557.39	2,465.02
V	P& L Before tax and other exceptional items	-44.15	358.35	165.80	28.77
VI	Extra ordinary item			14.40	14.40
VII	Profit Before Tax	-44.15	358.35	180.20	43.17
VIII	Tax Expenses				
	Current Tax	-	92.74	49.64	11.17
	Income tax	-	-	-	-
	Deferred Tax	-	-	0.38	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(44.15)	265.61	130.18	32.00
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	(44.15)	265.61	130.18	32.00
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(44.15)	265.61	130.18	32.00
XVI	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,190.26	4,227.35
XVII	Reserves excluding Revaluation Reserve				
XVIII	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.010)	0.06	0.03	0.01
	(2) Diluted	(0.010)	0.06	0.03	0.01
XVIII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XIX	Earnings per equity share(for discontinued & continuing operations)				
	(1) Basic	(0.010)	0.063	0.03	0.01
	(2) Diluted	(0.010)	0.063	0.03	0.01

Notes:-

- The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary, to make them comparable.
- The Audit Committee has reviewed, and the Board of Directors has approved the above result at their respective meetings held on 12-08-2025

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)

Arun Kumar Tyagi
(Managing Director)
DIN: 05195956
Date :-12-08-2025
Place: Mumbai



CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

CIN: L73100MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jammalal Bajaj Marg, Plot no 207, Nariman Point, Mumbai, Maharashtra – 400021, India

Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, Opposite to Minto Park, Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676 ; Website : www.cressanda.com

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN.:L51900MH1985PLC037036

Regd. Off.:- 312A, Embassy Centre, Nariman Point, Mumbai, Maharashtra, 400021

Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- infocressanda@gmail.com

Segment Report (Standalone) for quarter ended 30 June, 2025

S.No.	Segment Information	Quarted ended		
		30.06.2025 (Un audited)	31.03.2025 (Audited)	31.03.2025 (Audited)
(i) Segment Revenue				
1	Trading			-
2	Advertising services	356.75	1,081.86	2,045.55
	Revenue from Operations	356.75	1,081.86	2,045.55
(ii) Segment Purchases				
1	Segment Results (EBITDA)			
	Trading	1.32	-	6.20
	Services			-
	Total Segment (EBITDA)			
	Less: Depreciation	9.35	9.35	37.37
	Add :Other Income	108.31	108.21	448.24
	Less:Finance Cost	1.57	1.57	7.16
	Less:Other Expenses	496.98	820.79	2,414.29
	Profit Before Exceptional Items and Tax	-44.16	358.35	28.77
	Add: exceptional Items			14
	Profit Before Tax	-44.16	358.35	43.17
	Segments Assets			
	Trading			
	Advertising services	2,504	2,460	2,460
	Unallocated			
	Total	2,504	2,460	2,460
	Segment Liabilities			
	Trading	447	447	447
	Advertising services	693	517	517
	Unallocated	-	-	-
	Total	1,141	964	964

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)



Arunkumar Tyagi
Managing Director
DIN: 05195956
Place : Mumbai
Date : 31/07/2025



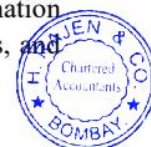
Independent Auditor's Review Report on unaudited consolidated financial results for the quarter results of Cressanda Railway Solutions Limited ((Formerly known as Cressanda Solutions Ltd)) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report
To The Board of Directors of
Cressanda Railway Solutions Limited.

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Cressanda Railway Solutions Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the period ended 30.06.2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Audit Qualifications

- a) No proper documents, supporting and evidence for the non-current financial asset's loans and advances to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
 - b) No proper documents, supporting and evidence for the current financial asset's loans and advances to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
 - c) Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final input and still pending and we are unable to identify the impact on the financial statements.*
 - d) Some of the trade payables, trade receivables, other financial liabilities, are subject to confirmation and its relevant impact, if any, on the statement of profit & loss account and balance sheet are unascertainable.*
 - e) We highlighted a material concern regarding the non-payment of certain statutory dues by the company. As of 31.03.2025, payment for tax Deducted at source (TDS) and Tax Collated at Source (TCS) of Rs. 25.76 Lacs remain outstanding, creating a significant financial obligation. This non-compliance with statutory obligations may have legal and financial repercussions. While management has provided assurances of imminent resolution, the uncertainty surrounding the timing and completeness of these payments poses a risk to the financial statements*
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and



applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Cressanda Analytica Services Private Limited	Wholly owned subsidiary company
2	Cressanda Food Solution Private Limited	Wholly owned subsidiary company
3	Cressanda E-Platform Private Limited	Wholly owned subsidiary company
4	Cressanda Staffing Solution Private Limited	Wholly owned subsidiary company
5	Cressanda Renewable Energy Solutions Limited	Wholly owned subsidiary company
6	Mastermind Advertising Private Limited	Subsidiary company holding 51% shares

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

This interim financial information has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information are not material to the Group.

FOR H RAJEN & CO.
Chartered Accountants
ICAI Registration No. 108351W


CA Rajendra Desai
Partner
Membership No.
Date: 14.08.2025
Place: Mumbai





Cressanda

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN.:L51900MH1985PLC037036

Regd. Off.- 312A, Embassy Centre, Nariman Point, Mumbai, Maharashtra, 400021
Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- cressanda123@gmail.com

Statement of Un audited Consolidated Financial Result for the quarter ended 30 June, 2025

S.No	Particulars	3 Months	Preceding 3 months ended	Corresponding 3 months ended in Previous Year	Previous Year
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
	INCOME				
I	Revenue from Operations	356.75	1,106.51	1,748.07	3,246.40
II	Other Income	109.31	108.21	119.86	449.47
III	Total Revenue	466.06	1,214.72	1,867.93	3,695.87
IV	Expenses				
	a) Cost of material consumed	-	25.69	1,048.21	1,113.11
	b)Purchase of Services	-	-	-	-
	c) Change in Inventories of finished goods work in progress	1.32	-	-	-
	d) Finance Cost	1.57	1.67	1.98	8.39
	e) Employee Benefit Expenses	40.04	54.70	20.49	210.47
	f) Depreciation	9.45	9.35	9.35	37.92
	h)License Fees	393.26	-	389.50	-
	i) Other Expenses	67.50	800.97	122.89	2,286.30
	Total of Expenses	513.15	892.38	1,592.42	3,656.19
V	P& L Before tax and other exceptional items	-47.08	322.34	275.52	39.68
VI	Extra ordinary item	-	-	-	14.40
VII	Profit Before Tax	-47.08	322.34	275.52	54.08
VIII	Tax Expenses				
	Current Tax	-	83.42	72.71	14.00
	Income tax	-	-	-	-
	Deffered Tax	-	-	0.38	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(47.08)	238.92	202.42	40.08
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	(47.08)	238.92	202.42	40.08
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(47.08)	238.92	202.42	40.08
XVI	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,190.26	4,227.35
XVII	Reserves excluding Revaluation Reserve				
XVIII	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.011)	0.06	0.05	0.01
	(2) Diluted	(0.011)	0.06	0.05	0.01
XVIII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XIX	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	(0.011)	0.057	0.05	0.01
	(2) Diluted	(0.011)	0.057	0.05	0.01

Notes:-

- The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary, to make them comparable.
- The Audit Committee has reviewed, and the Board of Directors has approved the above result at their respective meetings held on 12-08-2025

For and behalf of Board
CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)

Arun Kumar Tyagi
(Managing Director)
DIN: 05195956
Date :-12-08-2025
Place: Mumbai



CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

CIN: L73100MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207, Nariman Point, Mumbai, Maharashtra – 400021, India

Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, Opposite to Minto Park, Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676 ; Website : www.cressanda.com